

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 8th day of June, 2006 a copy of the foregoing **REPLY TO EMERALD EQUIPMENT LEASING, INC.'S OBJECTION TO SEA STAR LINE, LLC STATEMENT IN ACCORDANCE WITH MAY 8, 2006 ORDER** was served on the parties listed below in the manner indicated:

FIRST CLASS MAIL

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/s/ Kathleen M. Miller
Kathleen M. Miller (L.D. No. 2898)